

**BEFORE THE NEBRASKA TAX EQUALIZATION
AND REVIEW COMMISSION**

PAUL K. GOLTER,)	
)	
Appellant,)	Case No. 07A-055
)	
v.)	
)	ORDER FOR DISMISSAL
ANTELOPE COUNTY BOARD OF)	WITH PREJUDICE
EQUALIZATION,)	
)	
Appellee.)	

The above-captioned case was called for a hearing on the merits of an appeal by Paul K. Golter ("the Taxpayer") to the Tax Equalization and Review Commission ("the Commission"). The hearing was held in the Holiday Inn Express, 920 S. 20th St., Norfolk, Nebraska, on August 6, 2008, pursuant to an Order for Hearing and Notice of Hearing issued May 29, 2008. Commissioners Wickersham, Salmon, and Hotz were present. Commissioner Wickersham was the presiding hearing officer. Commissioner Warnes was excused from participation by the presiding hearing officer. The appeal was heard by a panel of three commissioners pursuant to 442 Neb. Admin. Code, ch. 4, §11 (10/07).

Paul K. Golter was present at the hearing with Vincent Kirby as legal counsel.

Micheal L. Long, County Attorney for Antelope County, Nebraska, was present as legal counsel for the Antelope County Board of Equalization ("the County Board").

The Commission took statutory notice.

The Appellant requested dismissal of the appeal.

The Commission is required to state its final decision and order concerning an appeal, with findings of fact and conclusions of law, on the record or in writing. Neb. Rev. Stat. §77-

5018 (Cum. Supp. 2006). The final decision and order of the Commission in this case is as follows.

1. The Commission has jurisdiction over the parties hereto and over the subject matter of this appeal.
2. The Appellant has requested at the hearing on the merits that this appeal be dismissed.
3. The filing fee of Twenty-Five Dollars (\$25.00) cannot be refunded.
4. The deadline for filing an appeal from the action of the Antelope County Board of Equalization regarding Appellant's property for the tax year 2007 has passed.

**VI.
ORDER**

IT IS ORDERED THAT:

1. The appeal in this case is dismissed with prejudice.
2. This decision, if no appeal is timely filed, shall be certified to the Antelope County Treasurer, and the Antelope County Assessor, pursuant to Neb. Rev. Stat. §77-5018 (Cum. Supp. 2006).
3. Each party is to bear its own costs in this proceeding.
4. This decision shall only be applicable to tax year 2007.

5. This order is effective for purposes of appeal on August 14, 2008.

Signed and Sealed. August 14, 2008.

Nancy J. Salmon, Commissioner

Robert W. Hotz, Commissioner

William R. Wickersham, Commissioner

SEAL

APPEALS FROM DECISIONS OF THE COMMISSION MUST SATISFY THE REQUIREMENTS OF NEB. REV. STAT. §77-5019 (CUM. SUPP. 2006), OTHER PROVISIONS OF NEBRASKA STATUTES, AND COURT RULES.